



Challenges of Online Lessons from Accounting Courses

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Abstract

COVID-19 is behind us, that is, it no longer poses a direct threat to the normal functioning of higher education. Nevertheless, the answers to the challenges in teaching, brought with it by COVID-19, have become an integral part of the curriculum of higher education institutions. When it comes to online teaching in accounting courses, additional creativity was expected from the teaching staff to successfully transfer knowledge. This was a particularly difficult challenge for those institutions and teaching staff who had not previously applied online teaching and online tools in the teaching process.

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The research was conducted on students of the Faculty of Economics of the University of Mostar (EF Mostar, FEM) and students of the Faculty of Economics of the University of Split (EF Split, FES), who took one or more accounting courses in the pandemic academic year 2020/2021 and partly in the academic year 2021/2022. The paper tried to offer answers to the questions about the degree of student satisfaction with online teaching, what are the advantages and disadvantages of this kind of teaching, and in which aspects there is room for improvement when considering the teaching of accounting courses in the context of online teaching.

Keywords: *Accounting, Online teaching, Students, Accounting courses*

1. Introduction

Every crisis brings change and irreversibly changes the usual paradigm. The crisis brought by COVID-19 during 2020 and 2021 forced higher education institutions to adapt and change their curriculums. The teaching staff had to step out of their comfort zones and find creative solutions to provide the same level of knowledge as before the extraordinary circumstances. Online teaching enabled the effective continuation of education at a time when the institutions themselves were closed, which would not have been possible before the era of digitization.

Different countries of the world approached the practice of online teaching in different ways, so it did not have the same meaning everywhere in the context of the tools, platforms, and applications used and the way they integrated into the teaching process. Most countries have given certain guidelines regarding the educational process, intending to mitigate the damage that could be caused by the complete cessation of the educational process. With the same goal, UNESCO also proposed the use of distance learning programs and open educational applications and platforms that educational institutions can use so that classes can continue smoothly even though only 20% of countries had digital learning tools in their classes even before the pandemic. According to World Bank reports, no country has a universal digital curriculum for teaching and learning in a digital environment (Tonković et al., 2020).

Letica, Mabić and Dropulić (2021) state "almost 20 years ago, Anderson and Elloumi (2004) pointed out that online learning represents a step forward in education towards improvement, new standards, and higher quality and is an integral part of the educational process. However, despite

this, the COVID-19 pandemic has shown that a significant number of countries still face several problems when intensively practicing teaching in a digital environment. In general, today a digital environment means a learning environment without a physical location where both instructors and students are separated by space (<https://www.igi-global.com/dictionary/interacting-at-a-distance/21004>). In addition, the digital learning environment also implies the use of different platforms that simulate classrooms where teachers and students meet using different avatars".

Online learning or learning in digital confinement has its advantages and disadvantages. The main advantage is enabling the smooth continuation of the educational process despite extraordinary circumstances. There is also a whole range of tools for easier learning and understanding. According to Gjud and Popčević (2020), thanks to digitization and the Internet, students themselves can choose how they will learn and adopt a certain theoretical concept and have access to educational materials via smart devices and computers at any time, not only during school hours. The advantages of online learning are adjusted flexible learning time, the possibility to study independently of the student's location, the digitization of materials, and the availability of resources (according to Mihaljević, 2016). Financially, online learning programs are more profitable for both the student and the institution (according to Jukić, 2017).

However, online learning also has significant disadvantages, as the previous pandemic period is shown, from insufficient socialization, lack of competence of teaching staff, non-existence or outdated technological infrastructure, insufficient institutional support, insufficient motivation, but most of all lack of personal contact (Letica, Mabić, Dropulić, 2020, according to Bunn, 2004; Jukić, 2017; Čukušić, Jadrić, 2012, Bulut, 2007). Koo et al. (2005) determined that motivation is the most important characteristic of students for achieving success in learning in an online environment.

Accounting in itself is very specific when it comes to the requirements of teaching in accounting departments of higher education institutions. Adoption of the material from these courses requires practical teaching in the sense of applying accounting standards and legality on concrete examples under the supervision of the teacher. Therefore, teaching in a digital environment viewed in the context of accounting represents a special challenge in terms of organization, creativity, and implementation of the entire process to enable students to acquire the same knowledge as in classical teaching (Letica, Mabić, Dropulić, 2021).

Online teaching, i.e. the use of digital technologies, is an integral part of teaching both at the Faculty of Economics of the University of Mostar and the Faculty of Economics of the University of Split, especially when it comes to business informatics courses. However, before COVID-19, the teaching of accounting courses was not implemented online. Due to pandemic circumstances, for the academic year 2020/2021, EF Mostar and EF Split all courses realized in the online version. An active hybrid approach to teaching (partly online, partly physically in smaller groups) was applied for the academic year 2021/2022. Among other things, EF Mostar used Google Meet (meeting), Google Classroom (classroom), SUMARUM (e-learning system of the University of Mostar), while EF Split used Moodle (e-learning platform) and Zoom (meeting) for the realization of online courses.

This paper tried to investigate the satisfaction of students with online teaching in accounting courses at EF Mostar and EF Split, and to answer questions what are the advantages and disadvantages of this type of teaching, and in which aspects there is room for improvement when it comes to teaching in accounting courses. After the introductory part of the paper, in which the circumstances of COVID-19 and the specifics of online learning were briefly discussed, the methodology of the work was presented, in which the research instrument, the sample, the research process, and the statistical procedures used to process the collected data were described. The research results are presented in the *results* chapter, followed by a discussion and conclusion. An overview of the used literature is presented at the end of the paper.

2. Methodology

A two-part survey questionnaire was prepared by the authors based on findings from the literature. The first part of the questionnaire contains a set of statements and questions that test the experience of online learning in accounting courses, and the second part contains a set of statements about the connection between digital technology and the teaching process, considering both the implementation of the course (lectures and exercises) and the success of students. In addition to the above, students also gave satisfaction ratings for online courses in general and accounting courses. Furthermore, respondents were offered two open questions so that they could give their comments (remarks, suggestions, praise) on online courses. Among other characteristics, students were asked for information about the course they were enrolled in, the year of study, and

the courses they took online. All statements were rated on a 5-point Likert scale. The degrees had different meanings, depending on the question/statement: from 1 - I do not agree at all, I am not satisfied at all (I am completely dissatisfied) to 5 - I completely agree or I am completely satisfied.

The research was conducted at the Faculty of Economics of the University of Mostar (FEM) during June and September 2021 and at the Faculty of Economics of the University of Split (FES) during May and June 2022. The research included students of the mentioned faculties who attended/studied one or more accounting courses during the "pandemic" academic years 2020/2021 and 2021/2022. 336 students involved in Google classrooms received an invitation to participate in the research at FEM, and 150 students (127 students of the first cycle and 23 students of the second cycle) gave a positive response to the said invitation. The return rate is 44.6%. The invitation to participate in the research at FES was received by 320 students, and 55 students (20 students of the first cycle and 35 students of the second cycle) gave a positive response to the said invitation. The return rate is 17,18%.

An online survey was conducted. The online questionnaire was created using the Google Forms option. The link to access the questionnaire was distributed by e-mail and shared in Google classrooms and Moodle platforms that teachers use to communicate with students in regular classes. Along with the link to access the questionnaire, the goal of the research was explained to the students in more detail. Participation in the research was voluntary. The statistical analysis of the data was performed in the program IBM SPSS Statistics, version 25. Aggregated results were presented using measures of descriptive statistics: frequencies and shares (number and %), mean and standard deviation (M and SD).

3. Results

The attitudes of students about online teaching in general and online teaching in professional/accounting courses are expressed and researched with a set of statements that are shown in Table 1.

Table 1: Attitudes of FEM and FES students about online courses

Statement	M (SD)	
	FEM	FES
The material is better mastered in direct courses (teaching face-to-face)	4.19 (1.22)	4.33 (1.04)
The material is easier to master in direct courses (teaching face-to-face).	4.23 (1.24)	4.33 (1.04)
Online classes lack direct communication	2.39 (0.68)	2.45 (0.66)
Theoretical subjects are easier to follow online	3.75 (1.33)	3.71 (1.20)
Courses that involve a lot of practical tasks/assignments cannot be done well online	4.09 (1.23)	3.78 (1.07)
A good prior knowledge is important for successfully following online classes in professional courses	3.91 (0.97)	3.49 (1.15)
The method of teaching does not affect the success of students	2.61 (1.53)	2.53 (1.18)
Direct communication is an important factor for successful mastering of the material	4.14 (1.04)	3.84 (1.03)
Not all courses can be taught online	4.41 (0.97)	4.05 (1.19)
M (SD) = Mean (Standard deviation) FEM= Faculty of Economic, University of Mostar; FES=Faculty of Economic, University of Split		

Source: Author's analysis

Students were asked to express their satisfaction with online teaching, both in general and regarding accounting-related courses. The mean grade of satisfaction with online teaching in general for FEM students is 3.09 (SD=1.32), and for FES students 3.40 (SD=1.03), while the mean grade for realized online teaching in accounting courses for FEM students is 3.08 (SD=1.36), and for FES students 3.55 (SD=0.98). These mean grades of satisfaction with online teaching (in general and accounting courses) observed in the range of ratings from 1 to 5 show the middle with a slight tendency towards higher ratings, which would imply a medium level of satisfaction towards higher levels of satisfaction. Analysed through the % of students who are satisfied, the

results show that FES students express more satisfaction with online teaching (Table 2). Dissatisfaction is present among a significantly smaller number of students.

Table 2: Satisfaction of FEM and FES students with online teaching in general and online teaching in accounting courses

	No. (%) of students	
	FEM	FES
Online teaching in general		
dissatisfied	33 (22.0)	10 (18.2)
hesitant	47 (31.3)	16 (29.1)
satisfied	70 (46.7)	29 (52.7)
Online teaching in accounting courses		
dissatisfied	35 (23.3)	8 (14.5)
hesitant	47 (31.3)	14 (25.5)
satisfied	68 (45.4)	33 (60.0)
FEM= Faculty of Economic, University of Mostar; FES=Faculty of Economic, University of Split		

Source: Author's analysis

The mean grades for statements about the organization and implementation of teaching in accounting courses (Table 3), at the researched faculties during the Covid-19 pandemic, range from 3.12 to 4.22 (standard deviations range from 1.06 to 1.52) for FEM students and in the range from 2.47 to 4.51 (standard deviations range from 0.72 to 1.34) for FES students.

The above results suggest that the majority of students have an undecided attitude with a tendency to agree with the propositions offered.

Table 3: Satisfaction of FEM and FES students with online courses

Statement	M (SD)	
	FEM	FES
Online courses are well organized	3.31 (1.34)	3.64 (0.93)
I had no problems in following accounting courses	3.50 (1.36)	3.78 (0.98)
I would have mastered the material better if I had followed the course in face to face model of teaching	4.22 (1.09)	4.02 (1.34)
Online courses lacked direct communication	3.90 (1.35)	4.07 (1.20)
I am satisfied with how the online courses were implemented	3.12 (1.34)	3.60 (1.01)
It was easier for me to follow theoretical subjects online	3.69 (1.46)	3.35 (1.28)
I could not master the tasks/assignments	3.30 (1.52)	2.47 (1.07)
I had enough prior knowledge to follow online classes accounting courses	3.20 (1.16)	3.47 (0.88)
Prior knowledge helped me follow online accounting courses more easily	3.42 (1.29)	3.76 (0.96)
I didn't learn as much as I would have learned in classroom classes (face to face)	3.58 (1.46)	3.75 (1.24)
The teachers were maximally engaged in online courses	3.75 (1.17)	3.75 (1.09)
Teachers offered different forms of online teaching	3.22 (1.40)	3.35 (1.22)
The tasks are not adequately explained through the online classes	3.22 (1.43)	3.15 (1.15)
Teachers were available for online consultation	3.83 (1.06)	4.51 (0.72)
Despite the physical distance, I achieved high-quality communication with the teachers	3.31 (1.37)	3.60 (1.13)
Students could participate in the discussion without any obstacles	3.73 (1.32)	3.87 (1.00)
M (SD) = Mean (Standard deviation)		
FEM= Faculty of Economic, University of Mostar; FES=Faculty of Economic, University of Split		

Source: Author's analysis

4. Discussion

Before COVID-19, classes at FEM and FES were primarily organized in the classic face-to-face model. Direct communication with teaching staff is what students expect when studying. Although certain higher education institutions use distance learning courses to the same extent as classroom courses, and even before the pandemic some institutions did online education modules, these are still more exceptions than the rule when it comes to the regional area to which FEM and FES gravitate. The expectation and aspiration of everyone involved in the teaching process were to return to the standard live teaching model as soon as possible. Online courses will survive for specific situations but they are not universally accepted as a permanent option. The obtained results should also be considered in this context. Courses that were suddenly, overnight, transferred to an untried and insufficiently researched online model by professors and students, could not be without errors. The teaching staff was not trained or *ad hoc* ready for such a transition.

Students were not asked whether they understood the concept of online classes. In the world, online teaching is realized in two ways simultaneously - asynchronous and synchronous. Asynchronous teaching implies that students study prepared materials (read text materials, study solved tasks, watch prepared videos), while synchronous teaching is realized through direct communication between teachers and students based on discussion, clarifications of the studied material, questions, and answers. Therefore, it is very important to distinguish between online courses (in the full sense of that term, previously described) and classic courses realized through technology to overcome only the problem of physical separation (Letica, Mabić, Dropulić, 2021).

Taking all of the above into account, it is logical that the satisfaction of students with online teaching in accounting courses is mediocre.

Although students believe that they would have mastered the material more easily in direct contact in the classroom, they nevertheless agree that there were no major obstacles to their participation in discussions during online classes. There is also the question of how much the students were, really, present during the online classes and what was the actual amount of their engagement during the classes. Without active participation, it is difficult to expect higher levels of satisfaction.

The results show the views of the students and they need to be respected for the future development of online classes, which will certainly remain a permanent part of the teaching curricula of higher education institutions regardless of the pandemic.

5. Conclusion

COVID-19 is, at least as it looks at the moment, behind us. However, the changes that came with him are irreversible in the way of doing business. The possibility of working from home, and the possibility of learning from home are no longer options for extraordinary circumstances, but an integral part of the routine way of working according to the individual's choice. In this context, higher education institutions with models of online teaching and learning in a digital environment are here to stay as part of the regular teaching process. Education of teaching staff and continuous work on improving existing tools and platforms is a necessity for higher education institutions. Accounting is related to live practice and as such requires a lot of practical work in the teaching process, which further requires more specific additional investment in teaching staff to successfully present this type of teaching in an online environment.

The results of the conducted research reflect the time in which the research was conducted - a sudden transition from one way of working and living to another model of functioning. Even the somewhat higher satisfaction ratings expressed by student of the Faculty of Economics in Split than students of the Faculty of Economics in Mostar correspond to the fact that the research at that faculty was conducted at the end of the second pandemic academic year (while at EF Mostar was conducted at the end of the first pandemic year) when the teachers had already mastered digital tools and the students themselves were more used to participating in the digital environment. So, over time, both teaching staff and students can be trained to take maximum advantage of teaching in a digital environment. Today's way of life, which implies the use and presence of digital technologies, imposes the need for the future of higher education to permanently offer online study program modules and the ease of switching from face-to-face teaching to an online module without affecting the quality of teaching and the satisfaction of all involved, primarily students. The results of this research can contribute to gaining insight into the success of online teaching in general and in accounting-related courses specifically, during the COVID-19 pandemic phase in to create good foundations for its improvement and its application in the permanent curricula of higher education institutions.

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Sažetak

COVID-19 je naizgled iza nas, odnosno više ne predstavlja izravnu prijetnju normalnom funkcioniranju visokog obrazovanja. Ipak, odgovori na izazove kod držanja nastave, koje je sa sobom donio COVID-19, su postali sastavni dio kurikuluma visokoobrazovnih ustanova. Kada je u pitanju online nastava iz računovodstvenih kolegija, od nastavnog osoblja se očekivala dodatna kreativnost u cilju uspješnog prenošenja znanja. Ovo je bio posebno težak izazov za one institucije i nastavno osoblje koji prije nisu primjenjivali online nastavu i online alate u nastavnom procesu. Istraživanje je provedeno na studentima Ekonomskog fakulteta Sveučilišta u Mostaru (EF Mostar) i studentima Ekonomskog fakulteta Sveučilišta u Splitu (EF Split), koji su slušali jedan ili više računovodstvenih kolegija u pandemijskoj akademskoj 2020/2021. godini te dijelom u akademskoj 2021/2022. s hibridnim nastavnim modelom. Rad je nastojao ponuditi odgovore na pitanja o stupnju zadovoljstva studenata online nastavom, koje su to prednosti i nedostaci ovako realizirane nastave te u kojim aspektima ima prostora za unaprjeđenje kada se u kontekstu online nastave razmatra nastava iz računovodstvenih kolegija.

Ključne riječi: računovodstvo, online nastava, studenti, računovodstveni kolegiji